UNITED STATES BAN SOUTHERN DISTRICT	Γ OF NEW YORK	V		
In re:				
DELPHI AUTOMOTIVE SYSTEMS, LLC		Chapter 11 		
		Case No. 05-44	Case No. 05-44640	
Debtor.				
		X		
NOTICE OF TR	ANSFER OF CLAIM I	PURSUANT TO FRE	P RULE 3001(e)(1)	
To: (Transferee)	LONGACRE M	ASTER FUND, LTD.		
		Transferor: Business Engine		
		810 Seventh Avenue, 22 nd Floor New York, NY 10019		
		Attn: Vladimir Jelisavcic		
A transfer in the amount	of \$48,327.99 from:			
	Business Engine			
	430 North Viney			
	Ontario, CA 917 Attn: Lisa Costo			
is acknowledged. By fi	ling pursuant to Rule 30	01 (e)(1), you affirm t	hat you have searched the	
official claims register a				
Refer to INTERNAI correspondence relative		BER	in any further	
		Intake Clerk		
, 2007.	ed to the first named		s mail, post prepaid on	
Copy: Debtor's Attorney	y			
		Donuts, Clark		
		Deputy Clerk		

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim

BUSINESS ENGINE, its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$48,327.99 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated February 12, 2007.

BUSINESS ENGINE INC

LONGACRE MASTER FUND, LTD.

By: _/s/ Lisa Coston _____ By: _/s/ Steven S. Weissman

Name: Lisa Coston Name: Steven S. Weissman

Title: Controller Title: Director